

## **Amend section 84104**

### **§ 84104. Recordkeeping.**

It shall be the duty of each candidate, treasurer and elected officer to maintain such detailed accounts, records, bills and receipts that are necessary to prepare campaign statements, to establish that campaign statements were properly filed, and to otherwise comply with the provisions of this chapter. The detailed accounts, records, bills and receipts that are maintained shall be retained by the filer for a period specified by the Commission; provided, however, that the Commission shall not require retention of records for a period longer than the statute of limitations specified in ~~Section~~ section 91011 91000.5 or two years after the adoption of an audit report pursuant to Chapter 10 (commencing with ~~Section~~ section 90000) of this title, whichever is less.

## **Amend section 90000**

### **§ 90000. Responsibility.**

Except as provided in ~~Section~~ section 90006, the Franchise Tax Board shall make audits and field investigations with respect to the following:

(a) Reports and statements filed with the Secretary of State under Chapters 4, 5 and 6 of this title.

(b) Local candidates and their controlled committees selected for audit pursuant to subdivision (i) of ~~Section~~ section 90001.

## **Amend section 90003**

### **§ 90003. Discretionary Audits.**

In addition to the audits and investigations required by ~~Section~~ section 90001, the Franchise Tax Board and the Commission may make investigations and audits with respect to any reports or statements required by Chapters 4, 5 and 6 of this title.

## **Amend section 91011:**

### **§ 91011 Statute of Limitations.**

(a) No civil action alleging a violation in connection with a report or statement required by Chapter 4 (commencing with Section 84100) of this title shall be filed more than four years after an audit could begin as set forth in subdivision (c) of Section 90002.

(b) No civil action alleging a violation of any provisions of this title, other than those described in subdivision (a), shall be filed more than four years after the date the violation occurred.

(c) A civil action brought pursuant to section 91013.5 to collect any unpaid monetary penalty, fee, or civil penalty shall be commenced within four years after the date on which the monetary penalty, fee, or civil penalty was imposed